

Office of the Inspector General

September 27, 1999

Helen Hepner
Director
Management Analysis and Audit Program Support Staff

Acting Assistant Inspector General
for Audit

Single Audit of the State of Iowa for the Fiscal Year Ended June 30, 1998
(A-77-99-00015)

This report presents the Social Security Administration's (SSA) portion of the State of Iowa's Single Audit for the Fiscal Year ended June 30, 1998. The Iowa State Auditor performed the audit and their report on compliance is attached (see Appendix A).

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's Disability Insurance and Supplemental Security Income programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

The single audit reported that the Iowa Department of Revenue and Finance¹ did not have adequate controls over the administration of the Cash Management Improvement Act Agreement. We are recommending that SSA ensure appropriate corrective action is taken on the Iowa State Auditor's recommendation (see Appendix B).

The Department of Health and Human Services' desk review concluded that the audit met Federal requirements (see Appendix C).

¹ The Iowa Department of Revenue and Finance administers the Cash Management Improvement Act Agreement between the State of Iowa and the Federal Government.

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Please send copies of the final Audit Clearance Document to Mark Bailey in Kansas City and Paul Wood in Baltimore. If you have questions, contact Mark Bailey at (816) 936-5591.

Daniel R. Devlin

Attachments

cc:
Paul Wood, OIG/OA
Trudy Williams, MAAPSS